

1996

IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN

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TC43961
10-9-96

- A R F W M

For the year January 1 - December 31, 1996, or fiscal year beginning _____, 1996, ending _____, 1997

| | | | |
|---|--|-----------|--|
| Use IDAHO label. Otherwise, please print or type. | Your first name and initial | Last name | Your Social Security Number |
| | If a joint return, spouse's first name and initial | Last name | Spouse's Social Security Number |
| | Address (number, street and apartment number) | | School District (instructions page 10) |
| | City, Town or Post Office, State and Zip Code | | Full months in Idaho this year ▪ Yourself _____ ▪ Spouse _____ |

Residency Status Resident Idaho Resident on Active Military Duty Nonresident Part-Year Resident Military Nonresident

Check one for yourself and one for your spouse if a joint return.

Yourself 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

Spouse 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

If you and your tax preparer do not need Idaho income tax forms and instructions mailed to you next year, check box ☐

| | | | | |
|---------------|--|------------|---|-------------------------------|
| FILING STATUS | 1 <input type="checkbox"/> Single (MUST MATCH FEDERAL RETURN) | EXEMPTIONS | 6a <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | Enter number of boxes checked |
| | 2 <input type="checkbox"/> Married filing joint return (even if only one had income) | | Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a. | <input type="checkbox"/> |
| | 3 <input type="checkbox"/> Married filing separate return | | b Number of your dependent children from federal form | <input type="checkbox"/> |
| | 4 <input type="checkbox"/> Head of household | | c Number of other dependents from federal form | <input type="checkbox"/> |
| | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | d Add lines 6a, b and c. | <input type="checkbox"/> |

| | | | | | |
|------------------------------|--|--------------------------------------|----------------------------|----------------------------|----------------------------|
| IDAHO ELECTION CAMPAIGN FUND | Democratic | Libertarian | Republican | No specific party | No |
| | 1 <input type="checkbox"/> 7. Yourself | 2 <input type="checkbox"/> 8. Spouse | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> |

| | | | | |
|--|--|----|------------------|------------------|
| ATTACH STATE W-2 COPIES HERE | INCOME. See instructions, pages 11 and 12. | | Column A - Total | Column B - Idaho |
| | 9. Wages, salaries, tips, etc. Attach Form(s) W-2. | 9 | | |
| | 10. Taxable interest income. Attach federal Schedule B if over \$400. | 10 | | |
| | 11. Dividend income. Attach federal Schedule B if over \$400. | 11 | | |
| | 12. Taxable refunds, credits or offsets of state and local income taxes | 12 | | |
| | 13. Alimony received | 13 | | |
| | 14. Business income or (loss). Attach federal Schedule C or C-EZ. | 14 | | |
| | 15. Capital gain or (loss). If required, attach federal Schedule D. | 15 | | |
| | 16. Other gains or (losses). Attach federal Form 4797. | 16 | | |
| | 17. IRA distributions (taxable amount) | 17 | | |
| ATTACH PAYMENT HERE | 18. Pensions and annuities (taxable amount) | 18 | | |
| | 19. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E. | 19 | | |
| | 20. Farm income or (loss). Attach federal Schedule F. | 20 | | |
| | 21. Unemployment compensation | 21 | | |
| | 22. Social security benefits (taxable amount) | 22 | | |
| | 23. Other income. List type and amount. | 23 | | |
| | 24. TOTAL INCOME. Add lines 9 through 23. | 24 | | |
| | ADJUSTMENTS. See instructions, page 12. | | | |
| | 25. IRA deductions | 25 | | |
| | 26. Moving expenses. Attach federal Form 3903 or 3903-F. | 26 | | |
| | 27. Deductions for self-employment tax, health insurance and retirement plan | 27 | | |
| | 28. Penalty on early withdrawal of savings | 28 | | |
| | 29. Alimony paid | 29 | | |
| | 30. TOTAL ADJUSTMENTS. Add lines 25 through 29. | 30 | | |
| 31. ADJUSTED GROSS INCOME. Subtract line 30 from line 24. | 31 | | | |

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

| | | | | |
|-----------|--|---------------|---------------------------|-----------------------|
| SIGN HERE | Your signature | Date | Paid preparer's signature | Preparer's EIN or SSN |
| | Spouse's signature (if a joint return, BOTH MUST SIGN) | Daytime phone | Address and phone number | |

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

| | | Column A - Total | Column B - Idaho |
|---|---|------------------|------------------|
| ADDITIONS Instructions page 12-13 | 32. Amounts from line 31, Columns A and B | 32 | |
| | 33. Interest and dividends not taxable under Federal Code | 33 | |
| | 34. Other additions. See instructions and attach explanation. | 34 | |
| | 35. Income after additions. Add lines 32, 33 and 34. | 35 | |
| | | | |
| SUBTRACTIONS Instructions pages 13 - 14 | 36. Idaho net operating loss carryforward. Attach Form 56. | 36 | |
| | 37. State income tax refund included on line 12 | 37 | |
| | 38. Interest from U.S. Government | 38 | |
| | 39. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2. | 39 | |
| | 40. Social security and railroad benefits | 40 | |
| | 41. Idaho capital gains deduction. Attach Form CG. | 41 | |
| | 42. Adoption expenses | 42 | |
| | 43. Contributions to a medical savings account | 43 | |
| | 44. Other subtractions. Attach Form 39. | 44 | |
| | 45. TOTAL SUBTRACTIONS. Add lines 36 through 44. | 45 | |
| 46. TOTAL ADJUSTED INCOME. Subtract line 45 from line 35. ■ | 46 | | |
| TAX COMPUTATIONS Instructions pages 14 - 15 | 47. CHECK <div style="display: flex; justify-content: space-between;"> <div> a. If age 65 or older b. If blind c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 52 and 76. ■ </div> <div> <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse </div> </div> | | |
| | 48. Itemized deductions. Attach federal Schedule A. Federal limits apply. ■ | 48 | |
| | 49. All state income taxes included on federal Schedule A, line 5 | 49 | |
| | 50. Subtract line 49 from line 48. | | 50 |
| | 51. Standard deduction. See instructions, pages 14 and 15. | | 51 |
| | 52. Multiply \$2550 by the number of exemptions claimed on line 6d. Federal limits apply. | | 52 |
| | 53. Add line 52 and the LARGER of line 50 or line 51. | | 53 |
| | 54. Idaho percentage. Divide line 46, Column B, by line 46, Column A. | | 54 % |
| | 55. Multiply amount on line 53 by the percentage on line 54 and enter the result here. | | 55 |
| | 56. Idaho taxable income. Subtract line 55 from line 46, Column B. | | 56 |
| 57. TAX from tables or rate schedule. See instructions, page 15. | | 57 | |
| CREDITS Instructions page 15 - 16 | 58. Income taxes paid to other states. Attach Form 39 & other state return. ■ | 58 | |
| | 59. Credit for contributions to educational entities | 59 | |
| | 60. Investment tax credit. Attach Form 49. Earned ■ Allowed ■ | 60 | |
| | 61. Credit for contributions to youth and rehabilitation facilities | 61 | |
| | 62. New jobs tax credit carryover. Attach Form 55. | 62 | |
| | 63. Credit for production equipment using post-consumer waste | 63 | |
| | 64. Line 57 minus lines 58 through 63. If less than zero, enter zero. | | 64 |
| OTHER TAXES Instructions page 16 | 65. Special fuels tax due. Attach Form 75. | | 65 |
| | 66. Sales/Use tax due on mail order and other nontaxed purchases | | 66 |
| | 67. Tax from recapture of Idaho investment tax credit. Attach Form 49R. | | 67 |
| | 68. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. .. ■ | | 68 10 00 |
| | 69. TOTAL TAX. Add lines 64 through 68. | | 69 |
| DONATIONS Instructions page 16 | 70. I wish to donate to the Nongame Wildlife Conservation Fund. | | 70 |
| | 71. I wish to donate to the Drug Enforcement Fund. | | 71 |
| | 72. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. | | 72 |
| | 73. I wish to donate to the Agriculture in the Classroom Fund. | | 73 |
| | 74. I wish to donate to the U.S. Olympic Fund. See instructions. | | 74 |
| | 75. TOTAL TAX PLUS DONATIONS. Add lines 69 through 74. | | 75 |
| PAYMENTS Instructions page 17 | 76. Grocery credit. See instructions. | | 76 |
| | 77. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39. | | 77 |
| | 78. Special fuels tax refund ■ Gasoline tax refund ■ Attach Form 75. | | 78 |
| | 79. Idaho income tax withheld. Attach Form(s) W-2. | | 79 |
| | 80. 1996 Forms 51 and 51ES payments | | 80 |
| | 81. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 76 through 80. | | 81 |
| If line 75 is more than line 81, GO TO LINE 82. If line 81 is more than line 75, GO TO LINE 85. | | | |
| REFUND/ PAYMENT DUE | 82. TAX DUE. Subtract line 81 from line 75. | | 82 |
| | 83. Penalty ■ Interest from the due date ■ Enter total. Check the box if the penalty is due to an ineligible withdrawal from a medical savings account. ■ | | 83 |
| | 84. TOTAL DUE. Add lines 82 and 83. | | 84 |
| | 85. OVERPAID. Subtract line 75 from line 81. | 85 | |
| | 86. REFUND. Amount of line 85 to be refunded to you. | 86 | |
| | 87. ESTIMATED TAX. Amount of line 85 to be applied to your 1997 estimated tax. | | 87 |
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